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الإهداء

إلى روح جدي القاهرة التي أحسنها عند الله

وإلى من فارقتها من أجل المعرفة

و زرعنا في حب العلم والسعي نحو العلم

و تكبرنا المشاق من أجل ملاحتنا ونجاحنا

إلى والدي الحبيبين

إلى أخي الوحيد

وإلى من رحمني من يوم وظمت قدامي برنامج التخطيط والتنمية السياسية

إلى مربي الفاضل ومعلمي الجليل والدي الدكتور نايف أبو خلف

استنا وعرفانا بني بالجميل

وإلى أمة فارقتهم وفارقوني

شكر وتقدير

باوئ في بر، أتقدم بالشكر والحمد لله سبحانه وتعالى الذي ما كان لي أن أنجز هذا العمل المتواضع ووه عونه، فالحمد لله الذي هدانا لهذا وما كنا لنهتدي لولا أن هدانا الله.

وأقدم بالشكر الجزيل إلى كل من ساعدني في إنجاز هذا العمل المتواضع وكانوا لي خير رفيق ومعين بعد الله سبحانه وتعالى سواء في طباعتها، أو تنسيقها، أو مراجعتها لغوياً. وأخص بالذكر خالتي العزيزة ختام سلمان، والصديقة ولا، عبير الفتاح.

ولا يفوتني أن أتقدم بالشكر لأعضاء لجنة المناقشة، لما بذلوه من المتابعة والجهود من أجل إتمام وإنهاء مناقشة رسالة الماجستير.

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of public administration and financial management. The text highlights that without reliable records, it is difficult to track expenditures, assess performance, and ensure that resources are used efficiently and effectively.

2. The second part of the document focuses on the role of internal controls and audits in ensuring the integrity of the financial system. It explains that internal controls are designed to prevent and detect errors, fraud, and mismanagement. Regular audits are conducted to verify the accuracy of the records and to ensure that the organization is complying with applicable laws and regulations. The text stresses that a strong internal control system is crucial for building trust and confidence among stakeholders.

3. The third part of the document addresses the challenges faced by organizations in implementing effective record-keeping and internal control systems. It identifies common obstacles such as limited resources, lack of training, and outdated technology. The text suggests several strategies to overcome these challenges, including investing in modern information systems, providing ongoing training for staff, and fostering a culture of transparency and accountability. It also mentions the importance of regular communication and reporting to keep management and the public informed about the organization's financial health.

4. The fourth part of the document provides a summary of the key findings and recommendations. It reiterates the importance of accurate record-keeping and internal controls for ensuring the integrity of the financial system. The text recommends that organizations should prioritize the implementation of robust record-keeping and internal control systems, and should regularly review and update these systems to reflect changes in the operating environment. The document concludes by expressing confidence that these measures will lead to improved financial management and better service delivery.

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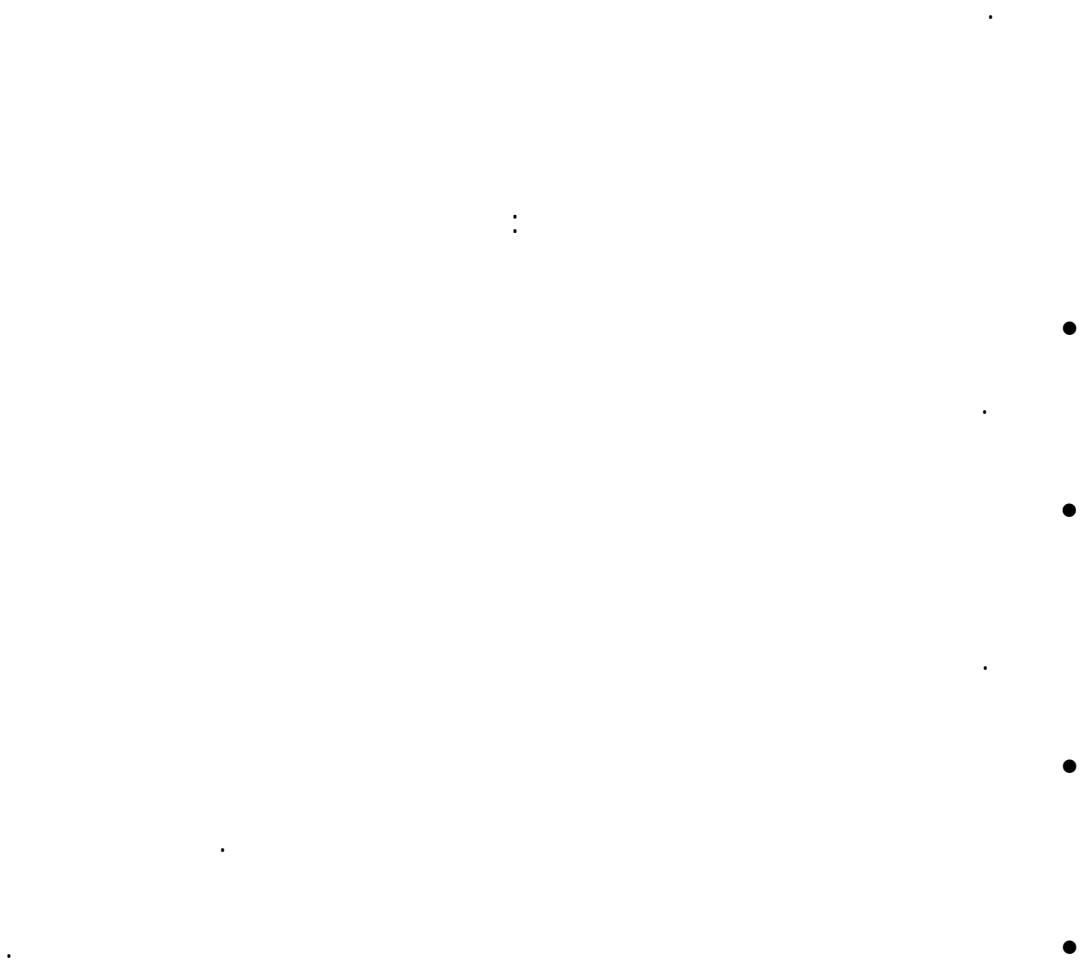
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<http://www.alsabaah.com/modules.php?nameNews&file=article&sid=18049>. (3)

Human Development Report ,1994, **New Dimension of Human Security**, p. 22. (4)
<http://hdr.undp.org/reports/global/1994/en/pdf/dhr/1994-ch2pdf>:

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Human Development Report, 1994, *ibid*.p.23. (7)
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http://www.ahali-iraq.com/printarticle.php?id=1139&pg=opinion :

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<http://www.icaws.org/site/modules.php?name=News&file=article&side=6678>.

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The legal status of Palestinians Gaza, p.187

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Statistical Abstract of Israel , 1993 , NO. 44, Tables 27. 22. : .149

.151-147 (2)

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<http://www.sis.gov.ps/arabic/roya/6/page4.htm>.

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http://palestine-info.info/arabic/analysis/2003/20_2_03htm.

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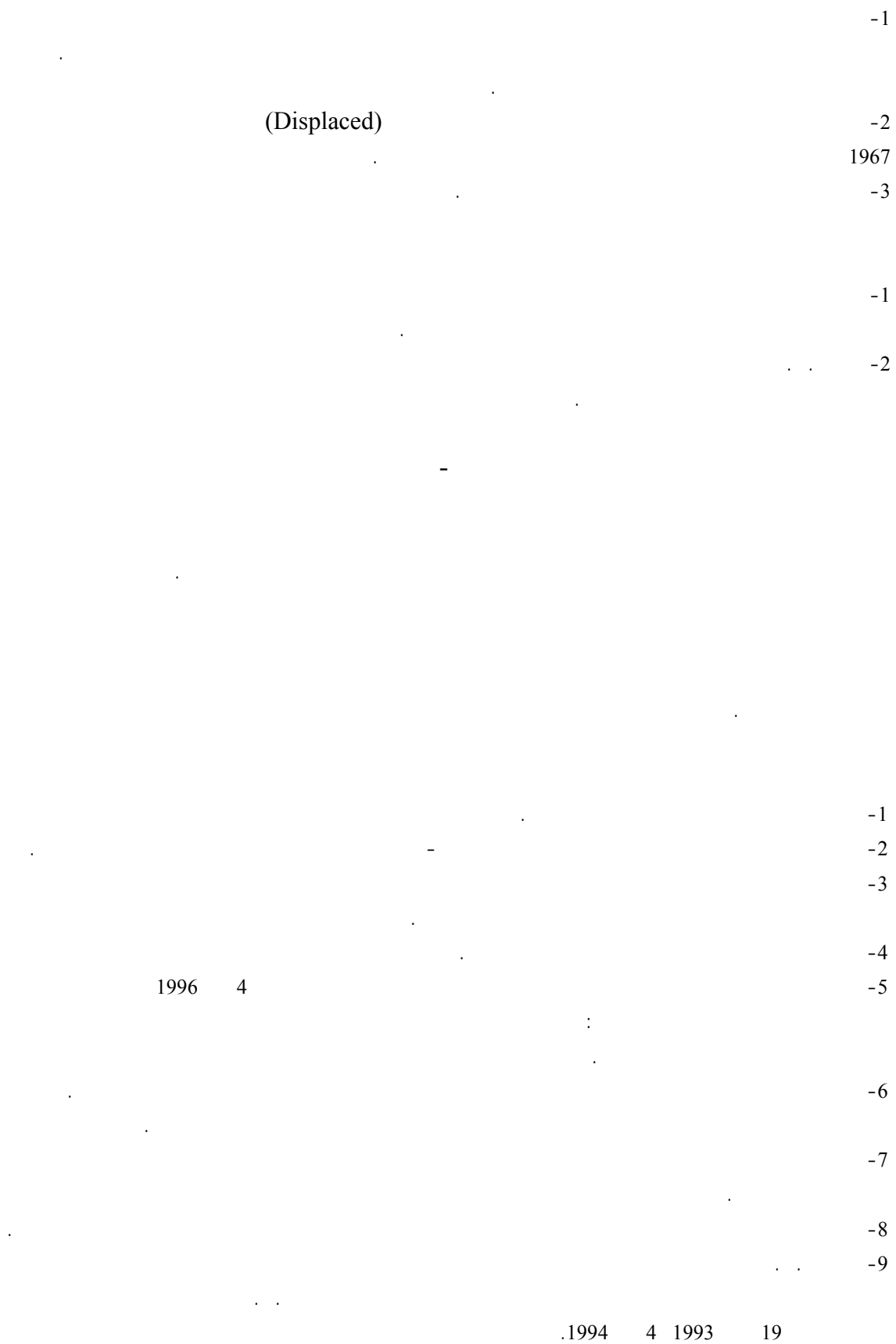
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An-Najah National University
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**The current legal framework in the West Bank & Gaza
Strip; as well as its impact on the political development
since 1994- 2004**

Prepared by
Angham Zakaria Muhammad Mas'oud

Supervised by
Dr. / Nayef Abu Khalaf

*Submitted in Partial Fulfillment of the Requirements for the Degree of
Master of Planning & Political Development, Faculty of Graduate
Studies, at An-Najah National University, Nablus, Palestine.*

2007

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ABSTRACT

Despite its importance for the process of development; yet, it was not promoted to that kind of importance already available in the literary works written on development. It is the LAW. And due to its extreme importance, the study has perceived it to be its topic. The regulatory and constitutional framework, based on the principles and (institutional) regulations, is a necessity for the sake of building the state; as well as guaranteeing its entity. The study was commenced by the theoretical and conceptual side dealing with the relation between law and development. It has exposed a lot of conceptual controversy concerning a set of legal terms. The conclusion of chapter one stated that the legal framework is quite essential for the purpose of making the development process succeed; and it is impossible for development, whatever its kind might be, to survive without the legal framework.

This study has dealt with the Palestinian case seeking for construction and liberation not achieved yet; in addition to the calling for reformation permanently and continuously from various Palestinian personnel. The query of the study used to be whether the legal framework already standing in the territories of autonomy might promote the process of political development. To answer this question, the study was launched from the interim, transitory accords. It is a point that the study has tackled it in the second chapter, demonstrating it along five pivots. The conclusion

of that chapter was that the Declaration of Principles (DOP) has given the Palestinians an autonomy of incomplete rule throughout the framework of temporal, provisional accords imposing on the Palestinian side security arrangements forming a barrier encountering the process of political development. The matter has been complicated more and more with the deprivation of concentrations for a democratic rule via the elected council that owns the powers of implementation and legislation together. It is the owner of curatorship by agreements; i.e., the agreements have absented the principle of authority separation without which no democratic state is likely to survive. It is needless to say that temporary accords form a wedge that does separate between the Palestinian people and its political integrity. The state of Israeli occupation has besieged the territories of autonomy by means of the economic regulations between the two sides by which the state of occupation has practiced to obstruct the Palestinian democracy. The international aids have acted to subjugate the Palestinian political decision to its wishes. To implement the commitments ensued on the Palestinian side; it sought to legislate the rules required for that.

The third chapter has tackled the most genuine of these rules; especially that they're framed for the political development. The agreements were reflected in a remarkable manner on the laws of elections, press and publishing; as well as the project of faction law. The political heritage of the PLO was reflected in a remarkable way on the rest of it. Generally, all the laws dealt with have been credited to having ambiguous terms; in addition to freeing the hand of the executive authority to restrain political freedom.

The fourth chapter of the study dealt with an important issue that has been discarded and not given an adequate concern. This chapter has concluded that the dominating legal Palestinian culture is moving in two directions: First, the personification of laws and institutions. Second, the culture of underestimating laws; the disrespect of it; as well as violating it whether by the individuals or leaders. Thus, it is a culture that does not support the legal framework needing the satisfaction of people in it; their respect and regard of it.

The study has concluded at the end that the legal framework in the territories of autonomous rule represented in the provisional accords, the new Palestinian legislations and legal culture form an obstacle in front of the process of political development. For the sake of activating the legal framework in the territories of autonomy, the study has recommended the following:

First: Pertaining to the temporary agreements, hard to be abolished, the study perceived, as a way to solve this crisis, that the leadership should improve the stipulations and circumstances of negotiating. It has to consider the faults perpetrated in the shade of negotiations concluded with the declaration of principles. The earnest political willingness should be available for the sake of finding and accord aspiring to raise a state based on democratic fundamentals; not rather just a state in name only.

Second: Concerning the Palestinian legislations,

- A. The necessity of keeping far from personality in legislation; especially, the basic law. And this matter requires an act for reviewing the texts of its items objectively.

- B. Confining the legal philosophy; as well as the philosophy of the required law. The construction of laws should be revised on two schools (The Anglo-Saxon/ Latin); and the pattern of the required law should be restrained either by the parliamentary or presidential types. Further more, apart from that, there is a need for a comprehensive revision for the laws set up so that their wording be repeated in a manner that suits the transitory interval, the society's unsettled situation and the Palestinian issue; i.e., the legislations should be transitory until the erection of an independent state.
- C. For the purpose of that, the communal institutions, concerned with the issues of democracy, human rights and law, should activate themselves towards rewording these laws.

Third: Reshaping the legal culture for the Palestinian society; as well as implanting the culture of respect, reverence and regard towards the law. The burden of this responsibility lies on the governor system. Yet, the dilemma is enclosed in the fact that this system does not respect the law.

Fourth: Reimposing the law powerfully and forcibly; and this requires a serious political willingness for that.